

**TOM J. SLAVICH**  
COUNTY ASSESSOR

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## COUNTY OF SAN BENITO

August 1, 2006

Honorable Board of Supervisors  
County of San Benito  
Hollister, CA 95023

Dear Board Members:

Following is our annual report covering taxable values (excluding utilities) throughout San Benito County for the 2006-2007 tax year.

In addition, we've summarized other significant items that have taken place during the past fiscal year within our department.

Special thanks to the entire staff of the Assessor's Office for their excellent work and to retired Assessor Arnold Fontes for all his guidance and support.

Sincerely,

**TOM J. SLAVICH**  
ASSESSOR

**2006-2007 COUNTY TAXABLE VALUES BY PROPERTY TYPE**

(INCLUDES SECURED &amp; UNSECURED ROLLS - EXCLUDES UTILITIES)

	<u>2005-2006 TAXABLE VALUE</u>	<u>2006-2007 TAXABLE VALUE</u>	<u>AMOUNT INCREASE (DECREASE)</u>	<u>PERCENT INCREASE (DECREASE)</u>
LAND	\$2,336,927,878	\$2,591,310,277	\$254,382,399	10.9%
IMPROVEMENT	\$3,231,242,230	3,554,897,784	323,655,554	10.0%
PERSONAL PROPERTY	<u>235,583,453</u>	<u>242,662,563</u>	<u>7,079,110</u>	<u>3.0%</u>
<u>GROSS COUNTY VALUES</u>	<u>\$5,803,753,561</u>	<u>\$6,388,870,624</u>	<u>\$585,117,063</u>	<u>10.1%</u>
<u>LESS EXEMPTIONS -</u>				
HOMEOWNERS	\$69,008,800	\$67,814,600	\$<1,194,200>	<1.7%>
MISC.	<u>58,634,736</u>	<u>66,855,156</u>	<u>8,220,420</u>	<u>14.0%</u>
TOTAL EXEMPTIONS	<u>\$ 127,643,536</u>	<u>\$ 134,669,756</u>	<u>\$ 7,026,220</u>	<u>5.5%</u>
<u>NET COUNTY VALUES</u>	<u>\$5,676,110,025</u>	<u>\$6,254,200,868</u>	<u>\$578,090,843</u>	<u>10.2%</u>

**2006-2007 TAXABLE VALUES BY SCHOOL DISTRICT BEFORE EXEMPTIONS**  
 (INCLUDES SECURED & UNSECURED ROLLS - EXCLUDES UTILITIES)

	<u>2005-2006 TAXABLE VALUE</u>	<u>2006-2007 TAXABLE VALUE</u>	<u>AMOUNT INCREASE (DECREASE)</u>	<u>PERCENT INCREASE (DECREASE)</u>
AROMAS/SAN JUAN	\$908,850,606	\$998,347,818	\$89,497,212	9.8%
BITTERWATER	36,430,648	38,016,451	1,585,803	4.4%
CIENEGA	55,204,763	59,735,255	4,530,492	8.2%
COALINGA	853,020	873,592	20,572	2.4%
HOLLISTER	3,699,613,399	4,080,695,566	381,082,167	10.3%
JEFFERSON	29,029,314	32,868,093	3,838,779	13.2%
NORTH COUNTY	547,804,283	610,386,903	62,582,620	11.4%
PANOCHÉ	37,189,249	41,421,264	4,232,015	11.4%
SOUTHSIDE	261,115,769	279,617,236	18,501,467	7.1%
TRES PINOS	123,609,456	137,560,816	13,951,360	11.3%
WILLOW GROVE	<u>104,053,054</u>	<u>109,347,630</u>	<u>5,294,576</u>	<u>5.1%</u>
TOTALS	<u>\$5,803,753,561</u>	<u>\$6,388,870,624</u>	<u>\$585,117,063</u>	<u>10.1%</u>
(1) CITY OF HOLLISTER	\$2,866,951,609	\$3,165,164,577	\$298,212,968	10.4%
(1) CITY OF SAN JUAN BAUTISTA	\$138,820,274	\$153,474,743	\$14,654,469	10.6%

NOTE (1) - THESE TOTALS ARE INCLUDED IN THE ABOVE SCHOOL DISTRICT VALUES.

**2006-2007 TAXABLE VALUES BY TYPE OF PROPERTY**  
**INCLUDES SECURED ROLL ONLY**

<u>TYPE OF PROPERTY</u>	<u>PARCELS</u>	<u>GROSS COUNTY VALUE</u>
INDUSTRIAL	251	\$ 381,041,530
COMMERCIAL	573	\$ 402,661,137
AGRICULTURAL	4550	\$ 872,015,791
RESIDENTIAL	<u>14,091</u>	<u>\$4,524,574,564</u>
TOTAL	<u>19,465</u>	<u>\$6,180,293,022</u>

SAN BENITO COUNTY STATISTICS -

<u>SQUARE MILES</u> .....	1,396
<u>ACRES</u> .....	893,440
<u>CITY, COUNTY, STATE AND FEDERAL ACRES</u> .....	124,400
<u>LAND CONSERVATION ACT (THE WILLIAMSON BILL) -</u>	

TOTAL ACRES UNDER THE ACT ..... 584,600

(INCLUDING NON-RENEWALS)

ACRES UNDER NON-RENEWAL ..... 7,200

PERCENTAGE OF PRIVATELY OWNED LAND UNDER

THE LAND CONSERVATION ACT ..... 76%

**ASSESSMENT HISTORY - (GROSS ASSESSMENTS BEFORE EXEMPTIONS -  
CONVERTED TO TAXABLE VALUES)**

	<u>SECURED</u>	<u>UNSECURED</u>	<u>UTILITY</u>	<u>TOTAL</u>
1975-1976	356,000,000	32,000,000	32,800,000	420,800,000
1980-1981	560,400,000	33,200,000	50,800,000	644,400,000
1985-1986	908,700,000	58,200,000	86,700,000	1,053,600,000
1990-1991	1,743,100,000	74,000,000	102,600,000	1,919,700,000
1995-1996	2,358,500,000	104,400,000	97,100,000	2,560,000,000
2000-2001	3,666,000,000	169,000,000	92,800,000	3,927,800,000
2001-2002	4,085,500,000	189,700,000	84,800,000	4,360,000,000
2002-2003	4,442,800,000	194,300,000	92,100,000	4,729,200,000
2003-2004	4,784,800,000	188,800,000	86,700,000	5,060,300,000
2004-2005	5,121,100,000	199,500,000	85,900,000	5,406,500,000
2005-2006	5,605,300,000	198,400,000	91,400,000	5,895,100,000
2006-2007	6,180,300,000	208,500,000	93,600,000	6,482,400,000

**HISTORY OF COUNTY TAXABLE VALUE INCREASES -**

<u>1997/98</u>	<u>1998/99</u>	<u>1999/00</u>	<u>2000/01</u>	<u>2001/02</u>	<u>2002/03</u>	<u>2003/04</u>	<u>2004/05</u>	<u>2005/06</u>	<u>2006/07</u>
6.1%	9.0%	13.1%	12.9%	11.5%	8.5%	7.3%	7.0%	9.1%	10.1%

A) **PERSONNEL -**

We had several significant personnel changes during this year -

During this year the Computer Mapping Specialist position was vacant for several months and our Assessment Office Manager and one Assessment Clerk were out for extended medical leave.

We are also currently down 2 positions in our office, which greatly restricts productivity and causes uneven distribution of workloads during this transition period.

These personnel issues caused our office to complete the Secured Tax Roll later than expected.

**LATEST ASSESSMENT YEAR ACTIVITIES -**

B) **ASSESSMENT GROWTH -** The major growth this year was the large inflationary impact on local property values and the increase in transfer of ownership documents and building permits which is indicative of our 10.1% Gross Assessment Increase. Our taxable value grew by 585 million this year compared to last years increase of 483 million.

C) **PROPOSITION 8 VALUE REDUCTION -** Commencing in 1991/92 we started temporarily reducing the taxable values of 1800 parcels to conform with the requirements of Proposition 8 due to the decline in the fair market value of these properties.

Due to substantial increases in the sales prices for properties since 1998, we have restored full value to all but 57 parcels left under Proposition 8 status which are subject to annual review.

**D) INCREASE IN ASSESSMENT PARCELS -** Following is an analysis showing the distribution of growth in secured parcels over the last six assessment years.

<u>Year</u>	<u>City Of Hollister</u>	<u>County Of San Benito</u>	<u>City of San Juan Bautista</u>	<u>Oil/Gas &amp; Mobilehomes</u>	<u>Total</u>
1/1/00-12/31/00	318	89	-0-	22	429
1/1/01-12/31/01	2	16	<1>	1	18
1/1/02-12/31/02	42	17	39	6	104
1/1/03-12/31/03	<1>	4	0	<6>	<3>
1/1/04-12/31/04	12	9	<2>	0	19
1/1/05-12/31/05	<u>5</u>	<u>29</u>	<u>0</u>	<u>0</u>	<u>34</u>
	<u>378</u>	<u>164</u>	<u>36</u>	<u>23</u>	<u>601</u>

**E) NUMBER OF ASSESSMENT PARCELS IN COUNTY -**

<u>LIEN DATE</u>	<u>SECURED</u>	<u>UNSECURED</u>	<u>TOTAL</u>
3/1/75	10,176	1,046	11,222
3/1/80	10,792	1,101	11,893
3/1/85	12,413	1,661	14,074
3/1/90	14,511	2,285	16,796
3/1/95	16,045	2,286	18,331
1/1/00	18,864	2,871	21,735
1/1/01	19,293	2,824	22,117
1/1/02	19,311	2,917	22,228
1/1/03	19,415	2,284	21,699
1/1/04	19,412	2,249	21,661
1/1/05	19,431	2,224	21,655
1/1/06	19,465	2,201	21,666

F) TRANSFER DOCUMENT RECORDINGS - One of the prime movers in our workload is the recorded documents that require us to transfer ownership and reappraise property due to a sale, estate closing, etc.

Following is a history for the last 5 years -

<u>YEAR</u>	<u>No. Of Transfer Document Recordings</u>	<u>Average No. Of Doc. Per Work Day</u>
1/1/01-12/31/01	3,063	12.3
1/1/02-12/31/02	3,380	13.5
1/1/03-12/31/03	3,707	14.8
1/1/04-12/31/04	3,989	16.0
1/1/05-12/31/05	3,872	15.5

G) LAND CONSERVATION ACT (WILLIAMSON ACT)- As our office is responsible for the assessment and administration of the Williamson Act, we continue to annually update the taxable values and respond to the ever increasing information inquiries by property owners, prospective property owners, real estate agents, etc.

Over the last several years, our Williamson Act statistics have remained fairly constant-

<u>TAX YEAR</u>	<u>PARCELS</u>	<u>NO. OF CONTRACT</u>	<u>ACRES UNDERNON-RENEWAL STATUS</u>	<u>ACRES UNDERNON-RENEWAL SUBVENTION</u>
2002-03	2,275	582,800	6,300	\$765,432
2003-04	2,285	584,800	5,600	\$767,981
2004-05	2,284	584,900	6,000	\$768,630
2005-06	2,284	584,600	6,100	\$767,221
2006-07	2,291	584,600	7,200	-----

H) **SUPPLEMENTAL ASSESSMENTS**- RECENT HISTORY IN SUPPLEMENTAL ASSESSMENTS REVEAL THE FOLLOWING-

<u>ROLL YEAR</u>	<u>TAXABLE UNITS</u>	<u>GROSS TAXES VALUE</u>	<u>BILLED</u>
1995-96	1,933	111,000,000	710,300
1996-97	1,699	99,600,000	602,700
1997-98	2,415	214,600,000	1,546,500
1998-99	2,535	265,900,000	1,915,600
1999-00	2,719	322,500,000	2,172,100
2000-01	2,919	410,800,000	2,769,000
2001-02	2,403	394,100,000	2,735,000
2002-03	2,651	433,000,000	2,880,000
2003-04	2,014	305,717,807	2,223,392
2004-05	2,460	436,876,990	3,215,420
2005-06	2,437	634,445,750	4,659,310